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Ontario

STANDARD TAX BILL: EXPLANATORY BULLETIN

(Ontario Regulations: 75/01 and 170/01)

Note: The information in this document is provided for general reference purposes only. For complete information, please refer to the relevant provisions of the legislation and regulations.

Document Prepared By:
Provincial-Local Finance Secretariat
Ministry of Finance

101-06263

Standard Tax Bill
EXPLANATORY BULLETIN

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Guide Produced by:
Provincial Local Finance Secretariat,

Ministry of Finance

In Cooperation with:
Association of Municipal Tax Collectors of Ontario

Introduction:

This guide is intended to illustrate the various elements of the tax bill where municipalities may exercise discretion and where the regulation prescribes the form and/or content more rigidly.

This document contains O. Reg. 75/01 and O. Reg. 170/01 with amendment notations included throughout the text of 75/01.

This guide addresses each section of the new tax bill individually but there are some general points noted below that need not be repeated for each section.

This regulation does not prescribe the following production characteristics:

- Font or font size;
- Column width or length;
- Paper or print colour;
- Paper size or orientation;
- Borders or shading; and
- Form of remittance stubs.

Pre-authorized payment information is not specifically addressed in this regulation. Municipalities that choose to offer pre-authorized payment plans may use the flexibility provided under sections 8 and 9 of 75/01 to convey the appropriate information to taxpayers.

All field labels that are expressly set out must be used as prescribed by the regulations. If only the content of a field is referred to in the regulation and there is no label shown on the schedule, the municipality may label that field as they see fit.

Schedules 1, 2 and 3 may be shown on a common page or a combination of pages, however, if presented together, each must appear as a distinct information area.

TAX BILL

BILL IDENTIFIER SECTION (Schedule 1)

- This section must appear at the top of the bill. Depending on paper size and orientation (portrait or landscape) it may not require the entire width of the bill but it should be positioned either against the left edge or in the centre of the bill.
- Area 1.1 must contain the issuing municipalities' name but may also contain the municipalities' logo, address, phone number, fax number and web information.
- Area 1.4 must be labelled "Billing Date".

TAXPAYER AND PROPERTY IDENTIFICATION SECTION (Schedule 1)

- The taxpayer and property identification section shall be positioned directly below the bill identification section and above all other sections.
- This section should allow the taxpayer to easily identify the subject property and must hold all of the information needed to identify the subject property in dealings between the taxpayer and the municipality.
- The only field in this section with a prescribed label is 2.1, which must be labelled "Roll No.".
- Areas 2.2 and 2.3 allow municipalities to include any supplementary municipal account identifiers and mortgage information. Area 2.3 can be subdivided if necessary. Both areas may be labelled at municipal discretion and either may be omitted if the municipality feels they are unnecessary.
- 2.4 and 2.5 may be placed above or below 2.1, 2.2 and 2.3 if necessary, however, they should only be moved together and should appear side-by side.

RATE DRIVEN TAX LEVY SECTION (Schedule 1)

- This section will show how a taxpayer's CVA tax amount has been calculated.
- It shall be positioned directly below the taxpayer and property identification section.
- The municipality may choose to position the non-rate driven levy and credit section to the right of this section. However, that section may not be positioned to the left.
- The information must be presented in a table format consisting of three primary vertical columns labelled, "Assessment", "Municipal" and "Education", in that order, from left to right.
- Assessment Column
  - Divided into two sub-columns labelled "Tax Class" and "Value".
  - The "Tax Class" column lists the tax class or tax class code for the property or portion of property that is the subject of the bill. The school board election will also be shown in this column. For example: RTEP.
  - Every property or portion of a property that is treated separately on the bill, must be identified seperately in this column.
  - The "Value" column lists the assessed value of each property or portion of property that is the subject of the bill.
- Municipal Column
  - Divided into three sub-columns labelled "Municipal Levies", "Tax Rate (%)" and "Amount".
  - The "Municipal Levies" column lists a description of each rate applied to the property or portion of property with the exception of the education rates. In lieu of a textual description, the municipality may elect to provide a code that refers to a full description of a rate contained in a key located elsewhere within the tax bill package.
  - This column may also be labelled by tier level, municipal status or municipal name, however, the word *levies* must follow any descriptor used to identify the taxing municipality. For example: "Lower-Tier Levies", "Town Levies" and "Richmond Hill Levies" are all examples of acceptable labels for this column. In contrast, simply using "Town" would not be acceptable.
  - The "Tax Rate" column lists each rate applied to the property or portion of property for municipal purposes.

- The "Amount" column lists the dollar amounts resulting from applying the rates listed in the *rate column* to the corresponding assessment value.

- The "Amount" column displays a labelled total dollar amount on the bottom line of the column.

• Municipalities within a two-tier structure:

- A municipality within a two-tier structure must list and label the upper and lower-tier rates separately.

- Such municipalities may choose to utilize two municipal columns separating the upper and lower tier levies. In this case, each column must conform to the outline above. For example, for Richmond Hill, the lower-tier column would be labelled "Lower-Tier Levies", "Town Levies" or "Richmond Hill Levies" and the upper-tier column would be labelled "Upper-Tier Levies", "Region Levies" or "York Levies".

- A municipality may choose to duplicate the tax rate and amount columns as well, however this would require very narrow columns if printed on standard width paper.

- The sample table below is based on a two-tier municipality with two descriptor columns.

• Education Column

- Divided into two sub-columns labelled "Tax Rate (%)" and "Amount".

- The "Tax Rate" column lists each rate applied to the property or portion of property for education purposes.

- The "Amount" column lists the dollar amounts resulting from applying the rates listed in the *rate column* to the corresponding assessment value.

Table for Illustration Purposes Only

Assessment		Municipal				Education	
Tax Class	Value	Lower-Tier Levies	Upper-Tier Levies	Tax Rate (%)	Amount	Tax Rate (%)	Amount
RTEP	$000,000	General Levy		0.000000	000,000	0.000000	000,000
		Area Rate		0.000000	000,000		
			General Levy	0.000000	000,000		
			Area Rate	0.000000	000,000		
Sub Totals		Municipal Levies			000,000	Education Levies	000,000

NON-RATE DRIVEN LEVY AND CREDIT SECTION (Schedule 1)

- This section will accommodate all non-rate driven levies, charges, discounts and credits.
- The area provides municipalities with a measure of flexibility in dealing with service-specific charges, unique levy treatments, and pay-per-use or meter charges.
- It should be positioned directly below or to the right of the *Rate Driven Tax Levy Section*.
- The section must be labelled, "Special Charges / Credits".
- It must be organized in the form of a vertical column containing two sub-columns. Labelling of the sub-columns is optional.
- The left column lists a description of each charge, the right column lists the dollar amount of each charge.
- A total must be shown at the bottom of the amount column.

CVA LEVY ADJUSTMENT SECTION (Schedule 1)

- All municipalities that provide phase-in protection or have limits on assessment related tax increases for the residential / farm, farmlands, managed forests or pipelines tax classes must communicate these adjustments on the tax bill.
- This section is intended to show taxpayers how their final tax amount has been calculated. It should be positioned after the *Non-Rate Driven Levy and Credit Section* and before the *Summary Section*.
- There is no set form for this section, however municipalities must include the minimum content prescribed under section 6 of the regulation. The inclusion of any other information is optional.

Please Note: Whatever term is used in this section to label the current year's phase-in adjustment must also be used to identify the same amount in the summary section.

Tax Tool Note:

> Municipalities that employ a CVA phase-in program and have a municipal levy increase, should be aware that the program will not provide a revenue neutral tax yield if the levy increase is included in the phase-in calculations. In order for the phase-in program to balance, municipalities should ensure that all municipal levy increases are added on top of the phased-in tax amount.

SUMMARY SECTION (Schedule 1)

- This section provides a summary of tax responsibilities and may also summarize any past due or credit amounts.
- It must follow the above mentioned tax detail sections and proceed remittance stubs and payment information.
- For non-capped properties, the "YYYY Tax Cap Adjustment" line may be omitted.

INSTALMENT AND PAYMENT INFORMATION

- This section provides taxpayers with a variety of tax account information.
- It should be positioned adjacent to the remittance portion of the bill.
- This section must include a list of all instalments, identifying the amount and due date of each.
- It may also contain a variety of other tax account information, some examples of which are set out below:

- Error and omission disclaimer;
- Information concerning accepted method of and locations for payments;
- Pre-authorized payment information;
- Past-due / arrears detail;
- Credit, discount or deferral detail; or
- Any other information pertaining to the administration or governance of the taxpayer's account.

- **This section can not be used for tax policy messaging or tax calculation details.**

REMITTANCE STUBS

- Payment stubs will be designed and placed at municipal discretion. However, they may not be placed at the top of schedule 1 and they may not separate any of the elements of schedule 1.

Please note: An amendment has been made which allows payment stubs to be placed at the bottom or either side of schedule 1 or on a separate sheet of paper.

EXPLANATION OF TAX CHANGES:

SCHEDULE 2

- Schedule 2 provides taxpayers with information on tax changes that occur from one year to the next. It must be issued for each property or portion of property within the residential / farm, farmlands, managed forests and pipelines property classes.

- If a bill is issued for a multi-class property, and more than one portion of that property requires Schedule 2, those portions may be combined for the purposes of this schedule.

- The data must be property specific.

- The forms and the required data will be produced by the municipality.

- The explanation of tax changes may be presented on its own or on a common form made up of two or more of the schedules set out in the regulation. It must however be a part of the final tax bill package issued to taxpayers. It may not be sent at a later date or through a separate mailing.

- When presented on the same form as one or both of the other schedules, the taxpayer, property and municipal identification information set out in section 11 of the regulation only has to be shown once.

- The property class or classes to which Schedule 2 refers must be noted within the schedule regardless of duplication.

Please note: Schedule 2 of O. Reg. 75/01 has been revoked and replaced under O. Reg 170/01.

EXPLANATION OF TAX CALCULATIONS:

SCHEDULE 3

- Schedule 3 shows taxpayers how the 5% limit on tax increases impacts their own property tax liability. It must be issued for each property or portion of property within the commercial, industrial and multi-residential property classes.

- The data must be property specific.

- The forms will be produced by the municipality, however, for 2001 the data will be available through OPTA for those municipalities that use this system to calculate their capping reports.

- As with Schedule 2, the explanation may be presented on its own or on a common form made up of two or more of the schedules set out in the regulation. It must however be a part of the final tax bill package issued to taxpayers. It may not be sent at a later date or through a separate mailing.

- When presented on the same form as one or both of the other schedules, the taxpayer, property and municipal identification information set out in section 16 of the regulation only has to be shown once.

- The property class or classes that Schedule 3 refers to must be noted within the schedule regardless of duplication.

- Municipalities may choose to roll up the data in areas 2.1 and 2.2 to the property level, however, the data in areas 3.1 to 3.6 must be shown by broad class (Commercial, Industrial and Multi-Residential).

- For Example: A property is comprised of a Commercial portion, a Shopping Center portion and a Multi-Residential portion; the summary figures in 2.1 and 2.2 could represent the difference between CVA and adjusted taxes on the entire property but the detail below would have to be broken down between Commercial and Multi-Residential (See Below).

Total 2001 CVA Taxes	2001 Adjusted Taxes
$500.00	$446.25

Calculation for Adjusted Taxes	Commercial	Industrial	Multi-Residential
2001 CVA Taxes	$300.00	N/A	$200.00
2000 Annualized Taxes	$250.00	N/A	$175.00
2001 Tax Cap Amount	$ 12.50	N/A	$ 8.75
2001 Provincial Education Levy Change	$ 0.00	N/A	$ 0.00
2001 Municipal Levy Change	$ 0.00	N/A	$ 0.00
2001 Adjusted Taxes	$262.50	N/A	$183.75

O. Reg. 75/01
Filed on March 30, 2001

ONTARIO REGULATION
made under the
MUNICIPAL ACT

CONTENT AND FORM OF STANDARDIZED PROPERTY TAX BILL

Application of regulation

1. (1) This regulation sets out the form and content required for tax notices under section 392 or 393 of the Act with respect to the 2001 and subsequent taxation years.

(2) A tax notice set out in Schedule 1, 2 or 3 may be provided in English only, using the English version of the Schedule, in French only, using the French version of the Schedule, or bilingually, using both the English and French versions of the Schedule.

Tax notices required

2. (1) Tax notices for all classes of properties shall include the information required under sections 3 to 9, presented in Schedule 1 in the areas of that Schedule required by those sections, in accordance with those sections.

(2) Tax notices for properties classified in the residential farm property class, the farmlands property class, the managed forests property class or the pipeline property class shall also include the information required under sections 10 to 14 with respect to tax changes, presented in the areas of Schedule 2 required by those sections, in accordance with those sections.

(3) A tax notice may set out Schedules 1 and 2 on the same page and, if it does, the information required under section 11 need not be included.

(4) Tax notices for properties classified in the multi-residential property class, the commercial classes or the industrial classes shall also include the information set out in sections 15 to 19 with respect to property tax calculations, presented in the form set out in Schedule 3, in accordance with those sections.

(5) A tax notice may set out Schedules 1 and 3 on the same page and, if it does, the information required under section 16 need not be included.

(6) A tax notice may set out Schedules 2 and 3 on the same page and, if it does, the information set out in both schedules need not be included twice.

(7) A tax notice may set out Schedules 1, 2 and 3 on the same page and, if it does, the information required under sections 11 and 16 need not be included.

(8) Unless otherwise specified in this Regulation, the tax notices shall include all the headings, words and notes that appear in Schedules 1, 2 and 3 and the appropriate year shall be inserted where "YYYY" or "AAAA" appears.

TAX NOTICES FOR ALL CLASSES OF PROPERTY — SCHEDULE 1

Identifying information

3. (1) The following bill identifier information shall be in the following areas, as set out in Schedule 1:

1. The name of the issuing municipality, in area "1.1".

2. The words "tax bill" or "relevé d'imposition" shall be prominently set out, in area "1.2".

3. The nature of the bill and the taxation year to which it applies, in area "1.3". For example, "Final 2001".

4. The date that the notice is given, in area "1.4".

(2) The following taxpayer and property identifying information shall be in the following areas, as set out in Schedule 1:

1. The assessment roll number, in area "2.1".

2. Any applicable municipal account identification information, in area "2.2".

3. Any information about mortgages and mortgage firm information, in area "2.3".

4. Mailing information, in area "2.4".

5. The legal owner and legal description of the property and the civic address of the property, if available, in area "2.5".

Assessment, municipal tax and education tax information

4. (1) The following assessment information shall be included in the following areas, as set out in Schedule 1:

1. The tax class or tax class code for the property or portion of property that is the subject of the bill, in area "3.2.1". It shall match the code for that property or portion as listed on the assessment notice and a separate code shall be listed for each property or portion of property that is treated separately on the bill.

2. The value of each property or portion of property that is the subject of the bill, in area "3.2.2" opposite the code for that property or portion of property.

(2) The following municipal tax information shall be in the following areas, as set out in Schedule 1:

1. A heading identifying the levying municipality, in area "3.3.1". The heading may set out "municipal levies" or its French equivalent or substitute for the word "municipal" the name, municipal status or tier level of the levying municipality, as in "London Levies", "City Levies" or "Lower-tier Levies" or their French equivalents.

2. A description of each rate for municipal purposes applied to the property or portion of property set out and labelled separately, in area "3.3.2". A code may be set out instead of a full description if the tax bill package also includes a document providing a full description for each code.

3. The municipal tax rate that corresponds to each description set out in area "3.3.2", opposite to the description, in area "3.3.3".

4. The amount to be paid for municipal purposes, based on each rate, in area "3.3.4".

5. The sum of all amounts payable for municipal purposes, in area "3.3.5".

6. A municipality within a two tier structure shall list the lower and upper-tier rates and levies separately. Such a municipality may use separate columns for the two tiers so long as the columns are set out and labelled in accordance with paragraphs 1 to 5.

(3) The following education tax information shall be included in the following areas of Schedule 1:

1. The rate applied to the property or portion of property for education purposes, in area "3.4.1".

2. The amount to be paid for education purposes, based on each rate, in area "3.4.2".

3. The sum of all amounts payable for education purposes, in area"3.4.3".

Special charges and credits

5. The following information about special charges and credits shall be set out in the following areas of Schedule 1:

1. A description of each charge or credit, in area "4.2.1".

2. The amount of each charge or credit, in area "4.2.2" opposite to the description in area "4.2.1", with the charges set out as positive amounts and the credits set out as negative amounts.

3. The sum of the charges and credits, in area "4.2.3".

Current value assessment phase-in adjustment

6. (1) Any of the following current value assessment phase-in adjustments for the residential farm property class, the farmlands property class, the managed forests property class or the pipeline property class shall be set out in the area 5.0 of Schedule 1:

1. The taxes that would have been levied, but for the phase-in, calculated using full current value assessment.

2. The number of years of the phase-in program.

3. The current year's phase-in adjustment.

4. The current year's adjusted taxes.

(2) The municipality may also set out in area "5.0" any other details with respect to calculating the phase-in it considers appropriate.

Summary information

7. (1) The following summary information shall be set out in the following areas of Schedule 1:

1. The word "Summary" or "Sommaire", in area "6.1".

2. The tax levy sub-total for municipal and education, in area "6.2.1".

3. Any special charges and credits, if it is applicable to the tax treatment of the property or portion of property that is the subject of the tax bill, in area "6.2.2".

4. If there is a phase-in under section 372.2 of the Act, the same heading used under paragraph 3 of subsection 6 (1), in area "6.2.3".

5. The current year's tax cap adjustment, in area "6.2.4".

6. The current year's final taxes, in area "6.2.5".

7. The interim billing, in area "6.2.6".

8. The total amount due, in area "6.2.8".

(2) A municipality may also include the past due credit, as of a specified date, in area "6.2.7", in its discretion.

Amendment Note

O.Reg 170/01 revokes 7(2) above and substitutes the following:
(2) A municipality may also include the past due or credit amount, as of a speciifed date, in area "6.2.7", in its discretion.

Instalment and payment information

8. The following information shall be set out below the designated areas of Schedule 1:

Amendment Note

O.Reg 170/01 amends the above portion of section 8 by substituting the following:
8. The following information shall be set out below or on either side of the designated areas of schedule 1:

1. A list of all instalments, identifying the amount and the due date for each instalment.

2. The municipality's interest and penalties policy for late payments and overdue accounts.

3. Any other information concerning payments or account information.

Payment stubs

9. Payment stubs shall be set out at the bottom of Schedule 1 and shall contain the following information set out in any manner:

Amendment Note

O.Reg 170/01 amends the above portion of section 9 by substituting the following:
9. Payment stubs shall be set out at the bottom or on either side of Schedule 1 or on a separate page and shall contain the following information set out in any manner.

1. The roll number of municipal account number for identification purposes.

2. The amount to be paid.

3. The due date for that amount.

4. The name of the issuing municipality.

EXPLANATION OF TAX CHANGES — SCHEDULE 2
RESIDENTIAL FARM, FARMLANDS, MANAGED FORESTS AND PIPELINE CLASSES

Heading

10. (1) The heading "Explanation of Tax Changes" or "Explication des modifications d'impôts" shall be prominently displayed at the top of Schedule 2.

(2) Immediately below the heading, the years to be compared shall be identified.

(3) The property class or classes of the property or portion of property shall be set out in area "1.1".

Identifying information

11. The following identifying information shall be set out in the following areas of Schedule 2:

1. Clear identification of the issuing municipality, in area "1.2".

2. The assessment roll number, in area "1.3"

3. The name of the legal owner, in area "1.4".

4. The owner's civic or mailing address, in area "1.5".

5. The legal description of the property, in area "1.6".

Tax change summary information

12. The following tax change summary information shall be set out in the following areas of Schedule 2:

1. The amount of the previous year's final taxes, in area "2.1".

2. The amount of the current year's final taxes, in area "2.2".

3. The difference between the amounts set out in paragraphs 1 and 2, showing clearly whether the change is positive or negative, in area "2.3".

Amendment Note

O.Reg 170/01 revokes paragraphs 1 and 2 above and substitutes the following:
1. The amount of the previous year's final levies, in area "2.1".
2. The amount of the current year's final levies, in area "2.2".

Explanation of tax changes

13. The following information explaining the tax changes shall be set out in the following areas of Schedule 2:

1. The amount of the previous year's final taxes, in area "3.1".

Amendment Note

O.Reg 170/01 revokes paragraph 1 above and substitutes the following:
1. The amount of the previous year's final levies, in area "3.1".

2. The amount of the previous year's annualized taxes, in area "3.2".

3. The amount of the current year's levy change, in area "3.3".

4. If the municipality is part of an upper-tier municipality, the amount of the current year's levy change for the upper-tier municipality, in area "3.4". If it is not, this item shall not be included in the tax notice.

5. The amount of the current year's provincial education levy change, in area "3.5".

6. The amount of the change in the tax that is attributable to the impact of current value reassessment, in area "3.6". This item shall not be included in the tax notice for the 2002 taxation year.

Amendment Note

O.Reg 170/01 amends section 13 above by adding the following paragraph:
7. The amount of the current year's final levies, in area "3.7".

No other information

14. No other information field shall be added to Schedule 2.

EXPLANATION OF PROPERTY TAX CALCULATIONS — SCHEDULE 3
MULTI-RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CLASSES

Heading information

15. (1) The heading "Explanation of Property Tax Calculations" or "Explication du mode de calcul des impôts fonciers" shall be prominently displayed at the top of Schedule 3.

(2) Immediately following the heading, the current tax year shall be identified.

(3) The property class or class of the property or portion of property shall be set out in area "1.1".

Identifying information

16. The following identifying information shall be set out in the following areas of Schedule 3:

1. Clear identification of the issuing municipality, in area "1.2".

2. The assessment roll number, in area "1.3".

3. The assessed owner, in area "1.4".

4. The owner's civic or mailing address, in area "1.5".

5. The legal description of the property, in area "1.6".

Tax and billing summary information

17. (1) The following tax and billing summary information shall be set out in the following areas of Schedule 3:

1. The taxes for the current year, if the limits set out in Part XXII.3 of the *Municipal Act* did not apply, calculated using full current value assessment, in area "2.1".

2. The current year's final taxes, in area "2.2".

Amendment Note

O.Reg 170/01 revokes paragraph 2 above and substitutes the following:
1. The current year's adjusted taxes, in area "2.2".

(2) The summary information set out in subsection (1) may be set out separately for the commercial classes, the industrial classes and the multi-residential property class.

Explanation of tax calculation

18. (1) The following tax calculation information shall be set out in the following areas of Schedule 3:

1. The total amount specified under area "2.1", in area "3.1".

2. The annualized taxes for the previous year, in area "3.2".

3. The tax cap adjustment for the year, in area "3.3".

4. The change in the provincial education levy, in area "3.4".

5. The change in the municipal levy, in area "3.5".

6. The final taxes for the year, in area "3.6".

Amendment Note

O.Reg 170/01 revokes paragraphs 3 and 6 above and substitutes the following:
3. The tax cap amount for the year, in area "3.3".
6. The adjusted taxes for the year, in area "3.6".

(2) The summary information set out in subsection (1) shall be set out separately for the commercial classes, the industrial classes and the multi-residential property class.

No other information

19. No other information shall be added to Schedule 3.

Amendment Note

O.Reg 170/01 revokes and replaces Schedules 2 and 3 but does not affect the form or content of Schedule 1.

Schedule 1
TAX BILL

1.1	**TAX BILL** 1.2	1.3
		Billing Date 1.4

Roll No. 2.1	2.2
2.3	
2.4	2.5

3.2 Assessment		3.3 Municipal			3.4 Education	
Tax Class	Value	3.3.1	Tax Rate (%)	Amount	Tax Rate (%)	Amount
3.2.1	3.2.2	3.3.2	3.3.3	3.3.4	3.4.1	3.4.2
Sub Totals		Municipal Levy		3.3.5	Education Levy	3.4.3

4.1 Special Charges/Credits			6.1 Summary	
4.2.1	4.2.2	5.0	Tax Levy Sub-Total (Municipal + Education)	6.2.1
			Special Charges/Credits	6.2.2
				6.2.3
			(YYYY) Tax Cap Adjustment	6.2.4
			Final (YYYY) Taxes	6.2.5
			Less Interim Billing	6.2.6
			Past Due/Credit (As of MM/DD/YYYY)	6.2.7
Total	4.2.3		Total Amount Due	6.2.8

Annexe 1
RELEVÉ D'IMPOSITION

1.1	**RELEVÉ D'IMPOSITION** 1.2	1.3 Date de facturation 1.4

Numéro du rôle 2.1	2.2
2.3	
2.4	2.5

3.2 Évaluation		3.3 Municipale			3.4 Scolaire	
Catégorie d'impôts	Valeur	3.3.1	Taux d'imposition (%)	Montant	Taux d'imposition (%)	Montant
3.2.1	3.2.2	3.3.2	3.3.3	3.3.4	3.4.1	3.4.2
Totaux partiels		Impôts municipaux		3.3.5	Impôts scolaires	3.4.3

4.1 Frais spéciaux / Crédits			6.1 Sommaire	
4.2.1	4.2.2	5.0	Total partiel des impôts (municipaux + scolaires) Frais spéciaux / Crédits Redressement d'impôt de AAAA selon le plafonnement Impôts totaux de AAAA Moins facturation intérimaire Arrérages / Crédit (au MM/JJ/AAAA)	6.2.1 6.2.2 6.2.3 6.2.4 6.2.5 6.2.6 6.2.7
Total	4.2.3		Total des impôts exigibles	6.2.8

Filed on May 16, 2001

ONTARIO REGULATION
made under the
MUNICIPAL ACT

Amending O. Reg. 75/01
(Content and Form of Standardized Property Tax Bill)

Note: Ontario Regulation 75/01 has not been previously amended.

1. Subsection 7 (2) of Ontario Regulation 75/01 is revoked and the following substituted:

(2) A municipality may also include the past due or credit amount, as of a specified date, in area "6.2.7", in its discretion.

2. Section 8 of the Regulation is amended by striking out the portion before paragraph 1 and substituting the following:

8. The following information shall be set out below or on either side of the designated areas of Schedule 1:

. . . . .

3. Section 9 of the Regulation is amended by striking out the portion before paragraph 1 and substituting the following:

9. Payment stubs shall be set out at the bottom or on either side of Schedule 1 or on a separate page and shall contain the following information set out in any manner:

. . . . .

4. Paragraphs 1 and 2 of section 12 of the Regulation are revoked and the following substituted:

1. The amount of the previous year's final levies, in area "2.1".

2. The amount of the current year's final levies, in area "2.2".

5. (1) Paragraph 1 of section 13 of the Regulation is revoked and the following substituted:

1. The amount of the previous year's final levies, in area "3.1".

(2) Section 13 of the Regulation is amended by adding the following paragraph:

7. The amount of the current year's final levies, in area "3.7".

6. Paragraph 2 of subsection 17 (1) of the Regulation is revoked and the following substituted:

2. The current year's adjusted taxes, in area "2.2".

7. (1) Paragraph 3 of subsection 18 (1) of the Regulation is revoked and the following substituted:

3. The tax cap amount for the year, in area "3.3".

(2) Paragraph 6 of subsection 18 (1) of the Regulation is revoked and the following substituted:

6. The adjusted taxes for the year, in area "3.6".

8. Schedules 2 and 3 to the Regulation are revoked and the following substituted:

Schedule 2

EXPLANATION OF TAX CHANGES

Explanation of Tax Changes

YYYY To YYYY

Property Class (es)	1.1

Municipality	1.2
Roll No.	1.3

1.4
1.5
1.6

Final YYYY Levies	Final YYYY Levies
2.1	2.2

Total Year over Year Change

2.3

Explanation of Tax Changes

Final YYYY Levies	3.1
* YYYY Annualized Taxes	3.2
YYYY Local Municipal Levy Change	3.3
YYYY Upper-Tier Municipal Levy Change	3.4
YYYY Provincial Education Levy Change	3.5
YYYY Tax Change Due to Reassessment	3.6
** Final YYYY Levies	3.7

*An annualized tax figure is used in this analysis to compensate for mid-year adjustments in tax treatment or assessment value. If a property did not have any mid-year adjustments, the annualized taxes should equal the Final YYYY levies listed above.

**Final levy amount applies only to the property or portion(s) of property referred to in this notice and may not include some special charges and credit amounts.

Annexe 2
EXPLICATION DES MODIFICATIONS D'IMPÔTS

Explication des modifications d'impôts
de AAAA à AAAA

Catégorie(s) de biens	1.1

Municipalité	1.2
Numéro du rôle	1.3

	1.4
	1.5
	1.6

Impôts définitifs de AAAA	Impôts définitifs de AAAA
2.1	2.2

Modification totale d'une année à l'autre
2.3

Explication des modifications d'impôts

Impôts définitifs de AAAA	3.1
*Impôts annualisés de AAAA	3.2
Modification des impôts locaux de AAAA	3.3
Modification des impôts de palier supérieur de AAAA	3.4
Modification des impôts scolaires provinciaux de AAAA	3.5
Modification des impôts de AAAA par suite de la réévaluation	3.6
**Impôts définitifs de AAAA	3.7

*Les impôts annualisés servent ici à compenser les redressements en matière d'imposition ou d'évaluation qui ont été apportés au milieu de l'année. Si un bien n'a pas fait l'objet d'un tel redressement, les impôts annualisés devraient correspondre aux impôts définitifs de AAAA indiqués ci-dessus.

**Ce chiffre ne s'applique qu'au bien ou à toute partie de celui-ci mentionné dans le présent avis et il se peut qu'il ne comprenne pas certains frais spéciaux ou certains crédits.

Schedule 3

EXPLANATION OF PROPERTY TAX CALCULATIONS

Explanation of Tax Calculations

YYYY Taxation Year

Property Class (es)	1.1

Municipality 1.2
Roll No 1.3

1.4
1.5
1.6

Total YYYY CVA Taxes	YYYY Adjusted Taxes
2.1	2.2

Calculation for Adjusted Taxes

YYYY CVA Taxes	3.1
*YYYY Annualized Taxes	3.2
YYYY Tax Cap Amount	3.3
YYYY Provincial Education Levy Change	3.4
YYYY Municipal Levy Change	3.5
**YYYY Adjusted Taxes	3.6

*An annualized tax figure is used in this analysis to compensate for mid-year adjustments in tax treatment or assessment value.

**Adjusted tax amount applies only to the property or portion(s) of property referred to in this notice and may not include some special charges and credit amounts or levies that are not part of the capping calculation.

Annexe 3
EXPLICATION DU MODE DE CALCUL DES IMPÔTS FONCIERS

Explication du mode de calcul des impôts

Année d'imposition AAAA

Catégorie(s) de biens	1.1

Municipalité	1.2
Numéro du rôle	1.3

	1.4
	1.5
	1.6

Impôts totaux de AAAA selon l'ÉVA	Impôts redressés de AAAA
2.1	2.2

Calcul des impôts redressés

Impôts de AAAA selon l'ÉVA	3.1
*Impôts annualisés de AAAA	3.2
Montant du plafonnement des impôts de AAAA	3.3
Modification des impôts scolaires provinciaux de AAAA	3.4
Modification des impôts municipaux de AAAA	3.5
**Impôts redressés de AAAA	3.6

*Les impôts annualisés servent ici à compenser les redressements en matière d'imposition ou d'évaluation qui ont été apportés au milieu de l'année.

**Ce chiffre ne s'applique qu'au bien ou à toute partie de celui-ci mentionné dans le présent avis et il se peut qu'il ne comprenne pas certains frais spéciaux ou certains crédits ou encore certains impôts qui n'entrent pas dans le calcul du plafonnement.

James M. Flaherty
Minister of Finance

Dated on: May 15, 2001.

Ontario

RELEVÉ D'IMPOSITION STANDARD - BULLETIN EXPLICATIF
(Règlements de l'Ontario 75/01 et 170/01)

20 JUIN 2001

Remarque : Les renseignements du présent document sont fournis à titre de référence générale seulement. Pour des renseignements complets, veuillez vous reporter aux dispositions pertinentes des mesures législatives.

Document préparé par :

Secrétariat des relations provinciales-municipales en matière de finances
Ministère des Finances

Relevé d'imposition standard
BULLETIN EXPLICATIF

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Guide produit par :
Secrétariat des relations provinciales-municipales en matière de finances
Ministère des Finances

en collaboration avec :
Association of Municipal Tax Collectors of Ontario

Introduction

Le présent guide vise à faire la distinction entre les aspects du relevé d'imposition pour lesquels les municipalités ont une certaine latitude et ceux qui doivent être conformes aux prescriptions du règlement quant à la forme ou au contenu.

Le Règlement de l'Ontario 75/01 (avec notes sur les modifications) et le Règlement de l'Ontario 170/01 sont intégrés au présent document.

Chaque section du nouveau relevé d'imposition y est traitée séparément, mais les principes généraux ci-dessous s'appliquent à chacune des sections.

Le règlement ne prescrit pas les caractéristiques de production suivantes :
- les caractères ni la grosseur de ceux-ci;
- la largeur ni la longueur des colonnes;
- la couleur du papier ni celle de l'encre;
- les dimensions ni l'orientation du papier;
- les bordures ni les parties ombragées;
- la forme des formules de versement.

Le règlement ne traite pas précisément de la question des paiements préautorisés. Les municipalités qui décident d'offrir un régime de paiements préautorisés peuvent se prévaloir de la souplesse prévue aux articles 8 et 9 du Règlement de l'Ontario 75/01 pour fournir les renseignements appropriés aux contribuables.

Il faut se conformer aux prescriptions du règlement quant au titre des champs. Si le règlement ne fait référence qu'au contenu d'un champ et qu'aucun titre n'est indiqué à l'annexe, la municipalité peut donner le titre qu'elle désire au champ en question.

Les annexes 1, 2 et 3 peuvent figurer sur une ou plusieurs pages. Si elles se trouvent sur une seule page, chaque annexe doit être présentée de façon distincte.

RELEVÉ D'IMPOSITION

SECTION D'IDENTIFICATION DU RELEVÉ (Annexe 1)

- Cette section doit figurer au haut du relevé. Selon les dimensions et l'orientation du papier (format vertical ou horizontal), elle ne prendra peut-être pas toute la largeur du relevé. Elle doit cependant se trouver soit dans le coin gauche ou au centre du relevé.

- La partie 1.1 doit renfermer le nom de la municipalité ayant préparé le relevé, mais elle peut également renfermer le logo, l'adresse, les numéros de téléphone et de télécopieur ainsi que l'adresse électronique et le site Web de cette municipalité.

- La partie 1.4 doit porter le titre « Date de facturation ».

SECTION D'IDENTIFICATION DU CONTRIBUABLE ET DU BIEN (Annexe 1)

- La section d'identification du contribuable et du bien doit être placée directement au-dessous de la section d'identification du relevé et au-dessus de toutes les autres sections.

- Cette section doit permettre au contribuable de déterminer facilement le bien qui fait l'objet du relevé et doit fournir tous les renseignements nécessaires pour l'identification du bien lorsqu'il y a des communications entre le contribuable et la municipalité.

- Le seul champ de cette section dont le titre est prescrit est 2.1, « Numéro du rôle ».

- Les parties 2.2 et 2.3 permettent aux municipalités d'ajouter des identificateurs de compte municipaux supplémentaires et des renseignements sur l'hypothèque. La partie 2.3 peut être divisée au besoin. Les municipalités peuvent donner le titre qu'elles désirent à ces parties ou encore les éliminer si elles ne leur sont pas utiles.

- Les parties 2.4 et 2.5 peuvent être placées au-dessus ou au-dessous des parties 2.1, 2.2 et 2.3 si nécessaire. Cependant, elles doivent toujours être placées l'une à côté de l'autre.

SECTION SUR LES IMPÔTS CALCULÉS À L'AIDE DE TAUX (Annexe 1)

- Cette section illustre la façon dont a été calculé le montant d'impôt selon l'évaluation foncière à la valeur actuelle (ÉVA).

- Elle doit se trouver directement au-dessous de la section d'identification du contribuable et du bien.

- La municipalité peut décider de placer la section sur les frais spéciaux et les crédits à droite, mais non à gauche, de la section sur les impôts calculés à l'aide de taux.

- Les renseignements doivent être présentés à l'aide d'un tableau comportant trois colonnes principales, intitulées « Évaluation », « Municipale » et « Scolaire », dans cet ordre, de gauche à droite.

- Colonne « Évaluation »

  – Cette colonne est divisée en deux parties : « Catégorie d'impôts » et « Valeur ».

  – La colonne « Catégorie d'impôts » renferme la catégorie d'impôts ou le code de la catégorie d'impôts du bien ou de la partie du bien faisant l'objet du relevé. Le conseil scolaire choisi sera également indiqué dans cette colonne. Par exemple, RTFS.

  – Chaque bien ou partie de bien qui est traité séparément sur le relevé doit être identifié séparément dans cette colonne.

  – La colonne « Valeur » renferme la valeur imposable de chaque bien ou partie de bien faisant l'objet du relevé.

- Colonne « Municipale »

  – Cette colonne est divisée en trois parties : « Impôts municipaux », « Taux d'imposition (%) » et « Montant ».

  – La colonne « Impôts municipaux » renferme la description de chaque taux appliqué au bien ou à la partie du bien, à l'exception des taux scolaires. Au lieu de fournir une description détaillée, la municipalité peut choisir d'indiquer un code faisant référence à la description détaillée du taux fournie ailleurs dans les documents accompagnant le relevé d'imposition.

  – Le titre de cette colonne peut aussi indiquer le palier, le statut ou le nom de la municipalité. Il faut cependant que le mot *impôts* accompagne les termes utilisés pour décrire la municipalité. Par exemple, « Impôts de palier inférieur », « Impôts de la ville » et « Impôts de Richmond Hill » seraient des titres acceptables pour cette colonne. Le simple terme « Ville » ne conviendrait pas.

- La colonne « Taux d'imposition » renferme chaque taux appliqué au bien ou à la partie du bien à des fins municipales.

- La colonne « Montant » renferme les montants obtenus après avoir appliqué les taux indiqués dans la colonne « Taux d'imposition » à la valeur d'évaluation correspondante.

- La dernière ligne de la colonne « Montant » renferme un montant total.

• Municipalités ayant une structure à deux paliers :

- Une municipalité ayant une structure à deux paliers doit indiquer séparément les taux de palier supérieur et de palier inférieur.

- Ces municipalités peuvent décider d'utiliser deux colonnes « Municipale » pour séparer les impôts de paliers supérieur et inférieur. Dans ce cas, chaque colonne doit être conforme à ce qui est indiqué précédemment. Par exemple, dans le cas de Richmond Hill, la colonne pour le palier inférieur porterait le titre « Impôts de palier inférieur », « Impôts de la ville » ou « Impôts de Richmond Hill » et la colonne pour le palier supérieur porterait le titre « Impôts de palier supérieur », « Impôts de la région » ou « Impôts de York ».

- Dans ce cas, une municipalité peut décider d'utiliser deux colonnes « Taux d'imposition » et deux colonnes « Montant ». Cependant, si le relevé est imprimé sur du papier de largeur standard, ces colonnes seront très étroites.

- Le tableau qui suit a été préparé, à titre d'exemple, pour une municipalité à deux paliers avec deux colonnes descriptives.

• Colonne « Scolaire »

- Cette colonne est divisée en deux parties : « Taux d'imposition (%) » et « Montant ».

- La colonne « Taux d'imposition » renferme chaque taux appliqué au bien ou à la partie du bien à des fins scolaires.

- La colonne « Montant » renferme les montants obtenus après avoir appliqué les taux indiqués dans la colonne « Taux d'imposition » à la valeur d'évaluation correspondante.

Tableau préparé en guise d'exemple

Évaluation		Municipale				Scolaire	
Catégorie d'impôts	Valeur	Impôts de palier inférieur	Impôts de palier supérieur	Taux d'imposition (%)	Montant	Taux d'imposition (%)	Montant
RTFS	000 000 $	Impôt général		0,000000	000 000	0,000000	000 000
		Taux de la région		0,000000	000 000		
			Impôt général	0,000000	000 000		
			Taux de la région	0,000000	000 000		
Total partiel		Impôts municipaux			000 000	Impôts scolaires 000 000	

SECTION SUR LES FRAIS SPÉCIAUX ET LES CRÉDITS (Annexe 1)

- Cette section renferme les impôts non calculés à l'aide de taux, les frais spéciaux, les escomptes et les crédits.
- Les municipalités peuvent se servir de ce champ pour indiquer des frais de service, les façons spéciales de traiter certains impôts et les frais liés à l'utilisation ou calculés à l'aide d'un compteur.
- Cette section doit être placée directement au-dessous ou à la droite de la section portant sur les impôts calculés à l'aide de taux.
- Cette section doit porter le titre « Frais spéciaux / Crédits ».
- Elle doit être divisée en deux colonnes, qui peuvent ou non porter un titre.
- La colonne de gauche renferme la description de chacun des frais et la colonne de droite renferme le montant correspondant.
- Le total des montants doit être indiqué sur la dernière ligne de la colonne en question.

SECTION SUR LE REDRESSEMENT D'IMPÔTS SELON L'ÉVA (Annexe 1)

- Toutes les municipalités qui ont un mode d'inclusion progressive ou de plafonnement des augmentations d'impôts découlant de l'évaluation pour les catégories des biens

résidentiels/agricoles, des terres agricoles, des forêts aménagées ou des pipelines doivent indiquer les redressements qui en découlent sur le relevé d'imposition.

- Cette section permet aux contribuables de constater comment leur montant d'impôt définitif a été calculé. La section doit être placée après la section « Frais spéciaux / Crédits » et avant la section « Sommaire ».

- La disposition de cette section n'est pas prescrite. Toutefois, les municipalités doivent indiquer les renseignements minimums prescrits en vertu de l'article 6 du règlement. L'ajout de toute autre information est laissé à la discrétion des municipalités.

Remarque : Le terme utilisé dans cette section pour indiquer le redressement découlant de l'inclusion progressive pour l'année en cours doit également être utilisé pour identifier le montant correspondant dans la section « Sommaire ».

Note relative à l'outil de politique fiscale :

Les municipalités qui ont recours à un mode d'inclusion progressive pour l'ÉVA et qui augmentent leurs impôts municipaux doivent garder à l'esprit que si elles tiennent compte de cette augmentation dans leurs calculs aux fins du mode d'inclusion progressive, cela aura des incidences sur les recettes. Les municipalités doivent veiller à ce que les augmentations d'impôts municipaux soient calculées séparément du montant d'impôts obtenu en vertu du mode d'inclusion progressive.

SECTION « SOMMAIRE » (Annexe 1)

- Cette section renferme un sommaire des obligations à assumer sur le plan des impôts et peut aussi renfermer le sommaire des arrérages ou des crédits.

- Cette section doit être placée après les sections susmentionnées renfermant des détails sur les impôts et avant les formules de versement et les renseignements sur les paiements.

- Dans le cas de biens non soumis à un plafonnement, il est possible d'omettre la ligne « Redressement d'impôt de AAAA selon le plafonnement ».

RENSEIGNEMENTS SUR LES VERSEMENTS ÉCHELONNÉS ET LES PAIEMENTS

- Cette section fournit aux contribuables divers renseignements sur leur compte d'impôts.

- Elle doit être adjacente à la portion du relevé utilisée pour le versement des impôts.

- Cette section doit inclure la liste des versements échelonnés, en précisant le montant et la date de chacun.

- Elle peut également renfermer divers renseignements sur le compte d'impôts, tels que :

  - une renonciation en cas d'erreur et d'omission;
  - de l'information sur la méthode de paiement acceptée et les endroits où effectuer ces paiements;
  - de l'information sur les paiements préautorisés;
  - des détails sur les arrérages;
  - des détails sur les crédits, les escomptes ou les reports;
  - toute autre information sur l'administration ou la gestion du compte du contribuable.

- **Cette section ne peut être utilisée pour transmettre des messages sur les politiques fiscales ni des détails sur le calcul des impôts.**

FORMULES DE VERSEMENT

- Les municipalités peuvent concevoir la formule de versement et la placer où elles le désirent sur le relevé, sauf au haut de l'Annexe 1 et entre les différentes parties de cette annexe.

Remarque : Une modification a été apportée aux règles afin que les formules de versement puissent être placées au bas ou d'un côté ou l'autre de l'Annexe 1 ou encore sur une feuille séparée.

EXPLICATION DES MODIFICATIONS D'IMPÔTS

ANNEXE 2

- L'Annexe 2 fournit aux contribuables des renseignements sur les modifications d'impôts apportées d'une année à l'autre. Cette annexe doit être préparée pour chaque bien ou partie de bien qui entre dans les catégories des biens résidentiels/agricoles, des terres agricoles, des forêts aménagées et des pipelines.

- Si un relevé est préparé pour un bien faisant partie de plusieurs catégories et que plusieurs parties de ce bien doivent faire l'objet de l'Annexe 2, ces parties peuvent être combinées aux fins de la présente annexe.

- Les données doivent porter sur un bien en particulier.

- Les formules et les données requises seront produites par la municipalité.

- L'explication des modifications d'impôts peut être présentée sur une formule distincte ou sur une formule commune constituée d'au moins deux des annexes prévues dans le règlement. Cependant, cette explication doit faire partie des documents accompagnant le relevé d'imposition final préparé pour les contribuables. Elle ne peut être envoyée à une date ultérieure ni sous pli séparé.

- Lorsque l'explication est fournie sur une formule comportant l'autre ou les deux autres annexes, il n'est pas nécessaire de répéter les renseignements d'identification du contribuable, du bien et de la municipalité qui sont exigés à l'article 11 du règlement.

- La ou les catégories de biens sur lesquelles porte l'Annexe 2 doivent être indiquées dans cette annexe même si ces renseignements figurent ailleurs.

Remarque : L'Annexe 2 du Règlement de l'Ontario 75/01 a été révoquée et remplacée en vertu du Règlement de l'Ontario 170/01.

EXPLICATION DU MODE DE CALCUL DES IMPÔTS FONCIERS

ANNEXE 3

- L'Annexe 3 indique aux contribuables de quelle façon le plafond de 5 % appliqué aux augmentations d'impôts influe sur les impôts fonciers qu'ils doivent payer. Cette annexe doit être préparée pour tout bien ou toute partie de bien faisant partie des catégories des biens commerciaux, des biens industriels et des immeubles à logements multiples.

- Les données doivent porter sur un bien en particulier.

- Les formules seront produites par la municipalité. Cependant, les municipalités qui utilisent le système OPTA pour le calcul de leurs rapports de plafonnement pourront obtenir les données pour 2001 par l'entremise de ce système.

- Comme pour l'Annexe 2, l'explication peut être présentée sur une formule distincte ou sur une formule commune constituée d'au moins deux des annexes prévues dans le règlement. Cependant, cette explication doit faire partie des documents accompagnant le relevé d'imposition final préparé pour les contribuables. Elle ne peut être envoyée à une date ultérieure ni sous pli séparé.

- Lorsque l'explication est fournie sur une formule comportant l'autre ou les deux autres annexes, il n'est pas nécessaire de répéter les renseignements d'identification du contribuable, du bien et de la municipalité qui sont exigés à l'article 16 du règlement.

- La ou les catégories de biens sur lesquelles porte l'Annexe 3 doivent être indiquées dans cette annexe même si ces renseignements figurent ailleurs.

- Il est possible pour les municipalités d'indiquer, aux parties 2.1 et 2.2, les données pour le bien. Cependant, les données des parties 3.1 à 3.6 doivent être fournies en fonction des grandes catégories de biens (biens commerciaux, biens industriels et immeubles à logements multiples).

- Prenons, par exemple, un bien dont une partie est commerciale, une partie est un centre commercial et une partie est un immeuble à logements multiples. Les données sommaires indiquées aux parties 2.1 et 2.2 pourraient représenter la différence entre les impôts selon l'ÉVA et les impôts redressés pour l'ensemble du bien, mais les renseignements fournis par la suite devraient être répartis entre les catégories des biens commerciaux et des immeubles à logements multiples (voir ci-dessous).

Impôts totaux de 2001 selon l'ÉVA
500 $

Impôts redressés de 2001
446,25 $

Calcul des impôts redressés	Biens commerciaux	Biens industriels	Immeubles à logements multiples
Impôts de 2001 selon l'ÉVA	300 $	s.o.	200 $
Impôts annualisés de 2000	250 $	s.o.	175 $
Redressement d'impôt de 2001 selon le plafonnement	12,50 $	s.o.	8,75 $
Modification des impôts scolaires provinciaux de 2001	0 $	s.o.	0 $
Modification des impôts municipaux de 2001	0 $	s.o.	0 $
Impôts redressés de 2001	262,50 $	s.o.	183,75 $

O. Reg. 75/01
Filed on March 30, 2001

ONTARIO REGULATION
made under the
MUNICIPAL ACT

CONTENT AND FORM OF STANDARDIZED PROPERTY TAX BILL

Application of regulation

1. (1) This regulation sets out the form and content required for tax notices under section 392 or 393 of the Act with respect to the 2001 and subsequent taxation years.

(2) A tax notice set out in Schedule 1, 2 or 3 may be provided in English only, using the English version of the Schedule, in French only, using the French version of the Schedule, or bilingually, using both the English and French versions of the Schedule.

Tax notices required

2. (1) Tax notices for all classes of properties shall include the information required under sections 3 to 9, presented in Schedule 1 in the areas of that Schedule required by those sections, in accordance with those sections.

(2) Tax notices for properties classified in the residential farm property class, the farmlands property class, the managed forests property class or the pipeline property class shall also include the information required under sections 10 to 14 with respect to tax changes, presented in the areas of Schedule 2 required by those sections, in accordance with those sections.

(3) A tax notice may set out Schedules 1 and 2 on the same page and, if it does, the information required under section 11 need not be included.

(4) Tax notices for properties classified in the multi-residential property class, the commercial classes or the industrial classes shall also include the information set out in sections 15 to 19 with respect to property tax calculations, presented in the form set out in Schedule 3, in accordance with those sections.

(5) A tax notice may set out Schedules 1 and 3 on the same page and, if it does, the information required under section 16 need not be included.

(6) A tax notice may set out Schedules 2 and 3 on the same page and, if it does, the information set out in both schedules need not be included twice.

(7) A tax notice may set out Schedules 1, 2 and 3 on the same page and, if it does, the information required under sections 11 and 16 need not be included.

(8) Unless otherwise specified in this Regulation, the tax notices shall include all the headings, words and notes that appear in Schedules 1, 2 and 3 and the appropriate year shall be inserted where "YYYY" or "AAAA" appears.

TAX NOTICES FOR ALL CLASSES OF PROPERTY — SCHEDULE 1

Identifying information

3. (1) The following bill identifier information shall be in the following areas, as set out in Schedule 1:

1. The name of the issuing municipality, in area "1.1".

2. The words "tax bill" or "relevé d'imposition" shall be prominently set out, in area "1.2".

3. The nature of the bill and the taxation year to which it applies, in area "1.3". For example, "Final 2001".

4. The date that the notice is given, in area "1.4".

(2) The following taxpayer and property identifying information shall be in the following areas, as set out in Schedule 1:

1. The assessment roll number, in area "2.1".

2. Any applicable municipal account identification information, in area "2.2".

3. Any information about mortgages and mortgage firm information, in area "2.3".

4. Mailing information, in area "2.4".

5. The legal owner and legal description of the property and the civic address of the property, if available, in area "2.5".

Assessment, municipal tax and education tax information

4. (1) The following assessment information shall be included in the following areas, as set out in Schedule 1:

1. The tax class or tax class code for the property or portion of property that is the subject of the bill, in area "3.2.1". It shall match the code for that property or portion as listed on the assessment notice and a separate code shall be listed for each property or portion of property that is treated separately on the bill.

2. The value of each property or portion of property that is the subject of the bill, in area "3.2.2" opposite the code for that property or portion of property.

(2) The following municipal tax information shall be in the following areas, as set out in Schedule 1:

1. A heading identifying the levying municipality, in area "3.3.1". The heading may set out "municipal levies" or its French equivalent or substitute for the word "municipal" the name, municipal status or tier level of the levying municipality, as in "London Levies", "City Levies" or "Lower-tier Levies" or their French equivalents.

2. A description of each rate for municipal purposes applied to the property or portion of property set out and labelled separately, in area "3.3.2". A code may be set out instead of a full description if the tax bill package also includes a document providing a full description for each code.

3. The municipal tax rate that corresponds to each description set out in area "3.3.2", opposite to the description, in area "3.3.3".

4. The amount to be paid for municipal purposes, based on each rate, in area "3.3.4".

5. The sum of all amounts payable for municipal purposes, in area "3.3.5".

6. A municipality within a two tier structure shall list the lower and upper-tier rates and levies separately. Such a municipality may use separate columns for the two tiers so long as the columns are set out and labelled in accordance with paragraphs 1 to 5.

(3) The following education tax information shall be included in the following areas of Schedule 1:

1. The rate applied to the property or portion of property for education purposes, in area "3.4.1".

2. The amount to be paid for education purposes, based on each rate, in area "3.4.2".

3. The sum of all amounts payable for education purposes, in area"3.4.3".

Special charges and credits

5. The following information about special charges and credits shall be set out in the following areas of Schedule 1:

1. A description of each charge or credit, in area "4.2.1".

2. The amount of each charge or credit, in area "4.2.2" opposite to the description in area "4.2.1", with the charges set out as positive amounts and the credits set out as negative amounts.

3. The sum of the charges and credits, in area "4.2.3".

Current value assessment phase-in adjustment

6. (1) Any of the following current value assessment phase-in adjustments for the residential farm property class, the farmlands property class, the managed forests property class or the pipeline property class shall be set out in the area 5.0 of Schedule 1:

1. The taxes that would have been levied, but for the phase-in, calculated using full current value assessment.

2. The number of years of the phase-in program.

3. The current year's phase-in adjustment.

4. The current year's adjusted taxes.

(2) The municipality may also set out in area "5.0" any other details with respect to calculating the phase-in it considers appropriate.

Summary information

7. (1) The following summary information shall be set out in the following areas of Schedule 1:

1. The word "Summary" or "Sommaire", in area "6.1".

2. The tax levy sub-total for municipal and education, in area "6.2.1".

3. Any special charges and credits, if it is applicable to the tax treatment of the property or portion of property that is the subject of the tax bill, in area "6.2.2".

4. If there is a phase-in under section 372.2 of the Act, the same heading used under paragraph 3 of subsection 6 (1), in area "6.2.3".

5. The current year's tax cap adjustment, in area "6.2.4".

6. The current year's final taxes, in area "6.2.5".

7. The interim billing, in area "6.2.6".

8. The total amount due, in area "6.2.8".

(2) A municipality may also include the past due credit, as of a specified date, in area "6.2.7", in its discretion.

Amendment Note

O.Reg 170/01 revokes 7(2) above and substitutes the following:
(2) A municipality may also include the past due or credit amount, as of a speciifed date, in area "6.2.7", in its discretion.

Instalment and payment information

8. The following information shall be set out below the designated areas of Schedule 1:

Amendment Note

O.Reg 170/01 amends the above portion of section 8 by substituting the following:
8. The following information shall be set out below or on either side of the designated areas of schedule 1:

1. A list of all instalments, identifying the amount and the due date for each instalment.

2. The municipality's interest and penalties policy for late payments and overdue accounts.

3. Any other information concerning payments or account information.

Payment stubs

9. Payment stubs shall be set out at the bottom of Schedule 1 and shall contain the following information set out in any manner:

Amendment Note

O.Reg 170/01 amends the above portion of section 9 by substituting the following:
9. Payment stubs shall be set out at the bottom or on either side of Schedule 1 or on a separate page and shall contain the following information set out in any manner.

1. The roll number of municipal account number for identification purposes.

2. The amount to be paid.

3. The due date for that amount.

4. The name of the issuing municipality.

EXPLANATION OF TAX CHANGES — SCHEDULE 2
RESIDENTIAL FARM, FARMLANDS, MANAGED FORESTS AND PIPELINE CLASSES

Heading

10. (1) The heading "Explanation of Tax Changes" or "Explication des modifications d'impôts" shall be prominently displayed at the top of Schedule 2.

(2) Immediately below the heading, the years to be compared shall be identified.

(3) The property class or classes of the property or portion of property shall be set out in area "1.1".

Identifying information

11. The following identifying information shall be set out in the following areas of Schedule 2:

1. Clear identification of the issuing municipality, in area "1.2".

2. The assessment roll number, in area "1.3"

3. The name of the legal owner, in area "1.4".

4. The owner's civic or mailing address, in area "1.5".

5. The legal description of the property, in area "1.6".

Tax change summary information

12. The following tax change summary information shall be set out in the following areas of Schedule 2:

1. The amount of the previous year's final taxes, in area "2.1".

2. The amount of the current year's final taxes, in area "2.2".

3. The difference between the amounts set out in paragraphs 1 and 2, showing clearly whether the change is positive or negative, in area "2.3".

Amendment Note

O.Reg 170/01 revokes paragraphs 1 and 2 above and substitutes the following:

1. The amount of the previous year's final levies, in area "2.1".
2. The amount of the current year's final levies, in area "2.2".

Explanation of tax changes

13. The following information explaining the tax changes shall be set out in the following areas of Schedule 2:

1. The amount of the previous year's final taxes, in area "3.1".

Amendment Note

O.Reg 170/01 revokes paragraph 1 above and substitutes the following:

1. The amount of the previous year's final levies, in area "3.1".

2. The amount of the previous year's annualized taxes, in area "3.2".

3. The amount of the current year's levy change, in area "3.3".

4. If the municipality is part of an upper-tier municipality, the amount of the current year's levy change for the upper-tier municipality, in area "3.4". If it is not, this item shall not be included in the tax notice.

5. The amount of the current year's provincial education levy change, in area "3.5".

6. The amount of the change in the tax that is attributable to the impact of current value reassessment, in area "3.6". This item shall not be included in the tax notice for the 2002 taxation year.

Amendment Note

O.Reg 170/01 amends section 13 above by adding the following paragraph:
7. The amount of the current year's final levies, in area "3.7".

No other information

14. No other information field shall be added to Schedule 2.

EXPLANATION OF PROPERTY TAX CALCULATIONS — SCHEDULE 3
MULTI-RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CLASSES

Heading information

15. (1) The heading "Explanation of Property Tax Calculations" or "Explication du mode de calcul des impôts fonciers" shall be prominently displayed at the top of Schedule 3.

(2) Immediately following the heading, the current tax year shall be identified.

(3) The property class or class of the property or portion of property shall be set out in area "1.1".

Identifying information

16. The following identifying information shall be set out in the following areas of Schedule 3:

1. Clear identification of the issuing municipality, in area "1.2".

2. The assessment roll number, in area "1.3".

3. The assessed owner, in area "1.4".

4. The owner's civic or mailing address, in area "1.5".

5. The legal description of the property, in area "1.6".

Tax and billing summary information

17. (1) The following tax and billing summary information shall be set out in the following areas of Schedule 3:

1. The taxes for the current year, if the limits set out in Part XXII.3 of the *Municipal Act* did not apply, calculated using full current value assessment, in area "2.1".

2. The current year's final taxes, in area "2.2".

Amendment Note

O.Reg 170/01 revokes paragraph 2 above and substitutes the following:
1. The current year's adjusted taxes, in area "2.2".

(2) The summary information set out in subsection (1) may be set out separately for the commercial classes, the industrial classes and the multi-residential property class.

Explanation of tax calculation

18. (1) The following tax calculation information shall be set out in the following areas of Schedule 3:

1. The total amount specified under area "2.1", in area "3.1".

2. The annualized taxes for the previous year, in area "3.2".

3. The tax cap adjustment for the year, in area "3.3".

4. The change in the provincial education levy, in area "3.4".

5. The change in the municipal levy, in area "3.5".

6. The final taxes for the year, in area "3.6".

Amendment Note

O.Reg 170/01 revokes paragraphs 3 and 6 above and substitutes the following:
3. The tax cap amount for the year, in area "3.3".
6. The adjusted taxes for the year, in area "3.6".

(2) The summary information set out in subsection (1) shall be set out separately for the commercial classes, the industrial classes and the multi-residential property class.

No other information

19. No other information shall be added to Schedule 3.

Amendment Note

O.Reg 170/01 revokes and replaces Schedules 2 and 3 but does not affect the form or content of Schedule 1.

Schedule 1
TAX BILL

1.1	**TAX BILL** 1.2	1.3
		Billing Date 1.4

Roll No. 2.1	2.2
2.3	
2.4	2.5

3.2 Assessment		3.3 Municipal			3.4 Education	
Tax Class	Value	3.3.1	Tax Rate (%)	Amount	Tax Rate (%)	Amount
3.2.1	3.2.2	3.3.2	3.3.3	3.3.4	3.4.1	3.4.2
Sub Totals		Municipal Levy		3.3.5	Education Levy	3.4.3

4.1 Special Charges/Credits			6.1 Summary	
4.2.1	4.2.2	5.0	Tax Levy Sub-Total (Municipal + Education)	6.2.1
			Special Charges/Credits	6.2.2
				6.2.3
			(YYYY) Tax Cap Adjustment	6.2.4
			Final (YYYY) Taxes	6.2.5
			Less Interim Billing	6.2.6
			Past Due/Credit (As of MM/DD/YYYY)	6.2.7
Total	4.2.3		Total Amount Due	6.2.8

Annexe 1
RELEVÉ D'IMPOSITION

1.1	**RELEVÉ D'IMPOSITION** 1.2	1.3 Date de facturation 1.4

Numéro du rôle 2.1	2.2
2.3	
2.4	2.5

3.2 Évaluation		3.3 Municipale			3.4 Scolaire	
Catégorie d'impôts	Valeur	3.3.1	Taux d'imposition (%)	Montant	Taux d'imposition (%)	Montant
3.2.1	3.2.2	3.3.2	3.3.3	3.3.4	3.4.1	3.4.2
Totaux partiels		Impôts municipaux		3.3.5	Impôts scolaires	3.4.3

4.1 Frais spéciaux / Crédits			6.1 Sommaire	
4.2.1	4.2.2	5.0	Total partiel des impôts (municipaux + scolaires) Frais spéciaux / Crédits Redressement d'impôt de AAAA selon le plafonnement Impôts totaux de AAAA Moins facturation intérimaire Arrérages / Crédit (au MM/JJ/AAAA)	6.2.1 6.2.2 6.2.3 6.2.4 6.2.5 6.2.6 6.2.7
Total	4.2.3		Total des impôts exigibles	6.2.8

Filed on May 16, 2001

ONTARIO REGULATION
made under the
MUNICIPAL ACT

Amending O. Reg. 75/01
(Content and Form of Standardized Property Tax Bill)

Note: Ontario Regulation 75/01 has not been previously amended.

1. Subsection 7 (2) of Ontario Regulation 75/01 is revoked and the following substituted:

(2) A municipality may also include the past due or credit amount, as of a specified date, in area "6.2.7", in its discretion.

2. Section 8 of the Regulation is amended by striking out the portion before paragraph 1 and substituting the following:

8. The following information shall be set out below or on either side of the designated areas of Schedule 1:

. . . . .

3. Section 9 of the Regulation is amended by striking out the portion before paragraph 1 and substituting the following:

9. Payment stubs shall be set out at the bottom or on either side of Schedule 1 or on a separate page and shall contain the following information set out in any manner:

. . . . .

4. Paragraphs 1 and 2 of section 12 of the Regulation are revoked and the following substituted:

1. The amount of the previous year's final levies, in area "2.1".

2. The amount of the current year's final levies, in area "2.2".

5. (1) Paragraph 1 of section 13 of the Regulation is revoked and the following substituted:

1. The amount of the previous year's final levies, in area "3.1".

(2) Section 13 of the Regulation is amended by adding the following paragraph:

7. The amount of the current year's final levies, in area "3.7".

6. Paragraph 2 of subsection 17 (1) of the Regulation is revoked and the following substituted:

2. The current year's adjusted taxes, in area "2.2".

7. (1) Paragraph 3 of subsection 18 (1) of the Regulation is revoked and the following substituted:

3. The tax cap amount for the year, in area "3.3".

(2) Paragraph 6 of subsection 18 (1) of the Regulation is revoked and the following substituted:

6. The adjusted taxes for the year, in area "3.6".

8. Schedules 2 and 3 to the Regulation are revoked and the following substituted:

Schedule 2
EXPLANATION OF TAX CHANGES

Explanation of Tax Changes
YYYY To YYYY

Property Class (es)	1.1

Municipality	1.2
Roll No.	1.3

1.4
1.5
1.6

Final YYYY Levies	Final YYYY Levies
2.1	2.2

Total Year over Year Change
2.3

Explanation of Tax Changes

Final YYYY Levies	3.1
* YYYY Annualized Taxes	3.2
YYYY Local Municipal Levy Change	3.3
YYYY Upper-Tier Municipal Levy Change	3.4
YYYY Provincial Education Levy Change	3.5
YYYY Tax Change Due to Reassessment	3.6
** Final YYYY Levies	3.7

*An annualized tax figure is used in this analysis to compensate for mid-year adjustments in tax treatment or assessment value. If a property did not have any mid-year adjustments, the annualized taxes should equal the Final YYYY levies listed above.

**Final levy amount applies only to the property or portion(s) of property referred to in this notice and may not include some special charges and credit amounts.

Annexe 2
EXPLICATION DES MODIFICATIONS D'IMPÔTS

Explication des modifications d'impôts
de AAAA à AAAA

Catégorie(s) de biens	1.1

Municipalité	1.2
Numéro du rôle	1.3

	1.4
	1.5
	1.6

Impôts définitifs de AAAA	Impôts définitifs de AAAA
2.1	2.2

Modification totale d'une année à l'autre

2.3

Explication des modifications d'impôts

Impôts définitifs de AAAA	3.1
*Impôts annualisés de AAAA	3.2
Modification des impôts locaux de AAAA	3.3
Modification des impôts de palier supérieur de AAAA	3.4
Modification des impôts scolaires provinciaux de AAAA	3.5
Modification des impôts de AAAA par suite de la réévaluation	3.6
**Impôts définitifs de AAAA	3.7

*Les impôts annualisés servent ici à compenser les redressements en matière d'imposition ou d'évaluation qui ont été apportés au milieu de l'année. Si un bien n'a pas fait l'objet d'un tel redressement, les impôts annualisés devraient correspondre aux impôts définitifs de AAAA indiqués ci-dessus.

**Ce chiffre ne s'applique qu'au bien ou à toute partie de celui-ci mentionné dans le présent avis et il se peut qu'il ne comprenne pas certains frais spéciaux ou certains crédits.

Schedule 3
EXPLANATION OF PROPERTY TAX CALCULATIONS

Explanation of Tax Calculations
YYYY Taxation Year

Property Class (es)	1.1

Municipality	1.2
Roll No	1.3

	1.4
	1.5
	1.6

Total YYYY CVA Taxes	YYYY Adjusted Taxes
2.1	2.2

Calculation for Adjusted Taxes

YYYY CVA Taxes	3.1
*YYYY Annualized Taxes	3.2
YYYY Tax Cap Amount	3.3
YYYY Provincial Education Levy Change	3.4
YYYY Municipal Levy Change	3.5
**YYYY Adjusted Taxes	3.6

*An annualized tax figure is used in this analysis to compensate for mid-year adjustments in tax treatment or assessment value.

**Adjusted tax amount applies only to the property or portion(s) of property referred to in this notice and may not include some special charges and credit amounts or levies that are not part of the capping calculation.

Annexe 3
EXPLICATION DU MODE DE CALCUL DES IMPÔTS FONCIERS

Explication du mode de calcul des impôts

Année d'imposition AAAA

Catégorie(s) de biens	1.1

Municipalité	1.2
Numéro du rôle	1.3

	1.4
	1.5
	1.6

Impôts totaux de AAAA selon l'ÉVA	Impôts redressés de AAAA
2.1	2.2

Calcul des impôts redressés

Impôts de AAAA selon l'ÉVA	3.1
*Impôts annualisés de AAAA	3.2
Montant du plafonnement des impôts de AAAA	3.3
Modification des impôts scolaires provinciaux de AAAA	3.4
Modification des impôts municipaux de AAAA	3.5
**Impôts redressés de AAAA	3.6

*Les impôts annualisés servent ici à compenser les redressements en matière d'imposition ou d'évaluation qui ont été apportés au milieu de l'année.

**Ce chiffre ne s'applique qu'au bien ou à toute partie de celui-ci mentionné dans le présent avis et il se peut qu'il ne comprenne pas certains frais spéciaux ou certains crédits ou encore certains impôts qui n'entrent pas dans le calcul du plafonnement.

James M. Flaherty
Minister of Finance

Dated on: May 15, 2001.